

City of Upland



Financial Update
May 31, 2018
Fiscal Year 2017-2018

2017-2018 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/17		\$ 14,534,867
Revenues	\$ 35,606,962	
Expenditures	<u>(30,517,107)</u>	
YTD Revenues over (under) expenditures		5,089,855.67
Fund Balance Designations		(4,903,473)
Estimated Fund Balance at 05/31/18		<u>\$ 14,721,250</u>
Over/(Under) 17.5% Reserve Limit		7,755,508

City of Upland
General Fund Major Revenue Trends
For the Month Ended May 31, 2018

<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2017-18</u>	
Property Tax	\$ 18,990,210	\$ 20,162,228	16,029,453	14,642,568	91.3%
Sales & Use Tax	13,909,909	13,293,304	13,919,500	10,396,514	74.7%
Business License Tax	873,568	1,058,722	873,500	798,099	91.4%
Other Taxes	832,211	745,414	747,580	670,237	89.7%
Franchise Tax	1,264,970	1,184,255	1,230,000	1,073,723	87.3%
Licenses & Permits	1,247,615	1,861,777	892,371	1,916,983	214.8%
Revenue from Other Governments	1,915,228	1,771,661	292,068	406,901	139.3%
Charges for Services	4,463,449	4,290,835	2,044,856	2,004,994	98.1%
Fines & Forfeitures	594,416	619,646	589,003	478,141	81.2%
Use of Money & Property	609,449	468,503	880,057	1,156,331	131.4%
Other Revenue	2,205,837	2,219,580	1,552,752	2,062,470	132.8%
Transfers In	121,523	437,960	-	-	100.0%
Total General Fund Revenues	\$ 47,028,386	\$ 48,113,885	\$ 39,051,140	\$ 35,606,962	91.2%

City of Upland
General Fund Expenditures by Department
For the Month Ended May 31, 2018

<u>Department Name</u>	<u>Annual Budget</u>	<u>YTD Expend.</u>	<u>YTD Encumb</u>	<u>Available Budget</u>	<u>Percent Utilized</u>
General Government	\$ 785,914	\$ 845,501	\$ 23,571	\$ (83,158) *	107.6%
Administrative Services	5,309,324	3,599,543	791,423	918,358	67.8%
Development Services	1,715,458	1,248,201	194,802	272,455	72.8%
Police	20,836,010	16,372,017	248,107	4,215,886	78.6%
Fire	2,692,872	1,709,711	685	982,475	63.5%
Community Services	1,681,326	1,278,261	42,187	360,878	76.0%
Public Works	6,588,333	5,268,871	231,651	1,087,810	80.0%
Transfers Out	195,000	195,000	-	-	100.0%
General Fund	\$ 39,804,237	\$ 30,517,107	\$ 1,532,426	\$ 7,754,703	76.7%

* Due To Energy Efficiency Debt Service Payments

City of Upland
Statement of Revenues & Expenditures by Fund
For the Month End May 31, 2018

						% of Year	92%
Current Year Activity							
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>
General Fund	101	\$ 39,051,140	\$ 35,606,962	91.2%	\$ 39,804,237	\$ 30,517,107	76.7%
Housing Fund	201	18,413,905	16,851,846	91.5%	24,619,292	20,684,191	84.0%
Public Safety Augmentation Fund	203	780,995	773,286	99.0%	780,995	373,211	47.8%
Gas Tax Fund	204	2,144,722	1,599,442	74.6%	7,209,643	2,594,117	36.0%
Measure I	205	1,321,067	1,030,409	78.0%	1,998,978	31,264	1.6%
Sanitary Sewer	207	-	1,027,053	0.0%	-	-	0.0%
HOME	208	102,000	148,316	145.4%	180,000	-	0.0%
Community Development Block Grant	209	682,125	183,371	26.9%	802,573	240,134	29.9%
Parking Improvement District Area	210	43,850	44,072	100.5%	146,000	-	0.0%
Air Quality Management District	211	92,675	73,786	79.6%	179,130	41,154	23.0%
Homeland Security Grants - PD	214	64,928	5,177	8.0%	60,840	37,224	61.2%
Proposition 30	215	75,500	775	1.0%	140,000	-	0.0%
COPS	216	436,664	420,172	96.2%	579,914	-	0.0%
Other Grants	217	46,028	46,112	100.2%	46,028	39,004	84.7%
Office of Traffic Safety Grants	218	283,081	116,711	41.2%	283,081	126,707	44.8%
JAG Grant	219	18,244	18,738	0.0%	18,628	15,099	81.1%
Asset Forfeiture-Fed DOJ	220	91,400	413,996	453.0%	100,000	5,063	5.1%
Cal HOME	222	767,100	122,277	15.9%	880,600	59,955	6.8%
Asset Forfeiture-Fed Treas	223	10,100	6,904	68.4%	-	-	0.0%
Asset Forfeiture-State	224	20,500	163,622	798.2%	20,000	1,931	9.7%
BSCC Budget Acct	225	-	78,450	0.0%	-	-	0.0%
General Development	420	124,000	382,132	308.2%	516,450	114,755	22.2%
Park Acquisition & Development	421	472,500	976,140	206.6%	215,988	100,000	46.3%
Storm Drain Development	422	271,929	820,891	301.9%	241,561	47	0.0%
Street & Traffic Facility Development	423	140,500	543,671	387.0%	1,942,109	1,137,208	58.6%
General Capital Projects	425	-	-	0.0%	830,385	781,602	94.1%
Street & Alley Repairs - Burrtec	426	204,480	154,014	75.3%	594,071	6,802	1.1%
ERG Effic Capital Improved	427	7,345,487	-	-	7,345,487	-	-
Water Utility	640	21,430,000	24,632,230	114.9%	29,951,902	17,512,622	58.5%
Solid Waste Utility	641	10,814,750	10,653,477	98.5%	11,106,270	8,626,257	77.7%
Sewer Utility	645	9,405,400	9,590,960	102.0%	11,521,551	6,670,093	57.9%
Fire Worker's Comp	750	-	2,818	0.0%	-	-	0.0%
Self-Funded Liability	751	4,020,832	3,693,029	91.8%	4,020,832	4,047,571	100.7%
Fleet Management	752	1,295,915	1,193,668	92.1%	1,720,544	1,024,352	59.5%
Information Systems	753	1,658,813	1,470,064	88.6%	2,025,024	1,356,573	67.0%
Building Maint & Operations	754	1,319,840	1,177,454	89.2%	1,319,840	808,974	61.3%
Successor Agency	805	3,935,421	3,426,289	87.1%	3,658,089	1,299,202	35.5%
		\$ 126,885,891	\$ 117,448,314	92.56%	\$ 154,860,042	\$ 98,252,220	63.45%